

81 TC Meeting - 15-16 January 2025

MEETING
15 January 2025 17:00 CET

PUBLISHED
15 January 2025

Agenda

Location		Date	Time	
Virtual		15 Jan 2025	17:00 CET	
	Item	Owner	Time	Page
	DAY ONE - 15 JANUARY 2025			-
1	Chair welcome and introduction		17:00	-
2	Private Session - Approvals		17:05	-
2.1	80th Technical Committee Mtg Private Sessions Minutes			5
2.2	80th Technical Committee Mtg follow-up actions			21
3	Private Session: IESBA Preparatory Session		17:10	-
3.1	Cover Note			23
3.2	Briefing Memo IESBA December 2024			24
3.3	IESBA meeting December 2024 - Memo			40
3.4	Notes from Executive Session IESBA			56
4	Public Session - IESBA with IESBA Chair	Gabriela Figueiredo-Dias	18:00	-
	Focus areas: Sustainability & External Experts			-
4.1	IESBA Chair Quarterly Report			57
4.2	IESBA Chair Presentation			61
	Comfort Break		19:00	-
5	Private Session - Secretary General Update		19:10	-
6	Private Session - Nominations Update			-
6.1	Overview of the 4th SSB Cycle		19:30	-
6.2	IAASB Chair Re-appointment		19:40	-
7	Private Session - Standard -Setting Construct enhancement: Feedback from 16/12/2024 meeting		19:45	-
8	Private Session - Any Other Business and Close		20:00	-
	END OF DAY ONE			-
	DAY TWO - 16 JANUARY 2025			-
9	Private Session - Chair welcome and introduction		11:00	-
10	Private Session - Stakeholder Engagement and Communications		11:05	-

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10.1	Cover Note - Stakeholder Engagements and Communications			76
10.2	2025 Communication and Engagement Plan			77
10.2.1	Communications Actions 2025			81
10.3	20th Public Report outline and timeline			85
10.4	Stakeholder engagement tracker			88
11	Private Session - IAASB Preparatory Session		11:35	-
11.1	Cover Note			96
11.2	Briefing Memo IAASB December 2024			97
11.3	IAASB meeting December 2024 - Memo	Philippe Christelle		116
12	Private Session - Board Assessment	Victor Prozesky	12:05	-
	Comfort Break		12:50	-
13	Public Session - IAASB with IAASB Chair	Tom Seidenstein	13:00	-
	Focus areas: PIE Track 2, Fraud, Going Concern			-
13.1	IAASB Chair Quarterly Report			124
13.2	IAASB Chair presentation			142
14	Public Session - Certifications		13:45	-
14.1	IESBA Certification: Sustainability			-
14.1.1	Cover Note IESBA Certification Sustainability			163
14.1.2	APIR Sustainability			164
14.1.3	PIOB Certification IESBA Sustainability January 2025			180
14.1.4	Cover Note IESBA Due Process Sign Off - IESSA and Revisions relating to Sustainability Assurance and Reporting			181
14.1.5	Sustainability - Final Pronouncement			184
14.1.6	Sustainability - Basis for Conclusions			432
14.1.7	IESBA Due Process Checklist - IESSA and Revisions relating to Sustainability Assurance and Reporting			473
14.1.8	IESBA Certification for IESSA and Revisions relating to Sustainability Assurance and Reporting			479
14.1.9	Supplement - Draft Minutes of December 2024 IESBA Meeting - Sustainability			480
14.2	IESBA Certification: Use of External Experts			-
14.2.1	Cover Note IESBA Certification Experts			487
14.2.2	APIR Experts			488
14.2.3	PIOB Certification IESBA Experts January 2025			500
14.2.4	Cover Note IESBA Due Process Sign Off - Using the Work of an External Expert			501
14.2.5	Final Pronouncement - Using the Work of an External Expert			503
14.2.6	Basis for Conclusions - Using the Work of an External Expert			553

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14.2.7	IESBA Due Process Checklist - Using the Work of an External Expert			582
14.2.8	IESBA Certification - Using the Work of an External Expert			587
14.2.9	Supplement - Draft Minutes of December 2024 IESBA Meeting - Experts			588
15	Public Session - Approvals		14:15	-
15.1	Minutes of October 80 Technical Committee Mtg			591
16	Public Session - For noting			-
16.1	PIOB 2025 calendar		14:17	599
16.2	Public Session - Any Other Business and Close		14:20	600
	END OF DAY TWO			-